



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

44 Rosebud 0865 Birney Elementary

0789 Birney Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	79,072.44	75,977.44	0.00	3,095.00	0.00	0.00
23XX Support Services - General Administration	44.00	44.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,514.67	0.00	7,514.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,940.32	19,940.32	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,207.50	1,207.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,973.16	0.00	0.00	1,973.16	0.00	0.00
<b>Totals</b>	109,752.09	97,169.26	7,514.67	5,068.16	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	109,752.09					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0789 Birney Elem</b>	Indirect/Direct	7,514.67 / 97,169.26	7.73%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0789 Birney Elem	0.0921	0.0955	0.0979	0.1012	7.73%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0789 Birney Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0789 Birney Elem	0.0921	0.0955	0.0979	0.1012	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0789 Birney Elem				8.82%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0865 Birney Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**8.82%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**44 Rosebud 0866 Forsyth Public Schools**

#### 0790 Forsyth Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,436,045.98	1,436,045.98	0.00	0.00	0.00	0.00
21XX Support Services - Students	100,122.05	100,122.05	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	49,362.24	45,727.24	0.00	3,635.00	0.00	0.00
222X Educational Media Services	56,278.25	56,278.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,402.16	103,402.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	207,126.52	207,126.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	93,612.54	0.00	93,612.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	205,308.83	205,308.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	209,349.39	163,880.39	0.00	45,469.00	0.00	0.00
31XX Food Services	142,771.75	142,771.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,404.66	7,404.66	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,309.63	35,309.63	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	39,328.00	0.00	0.00	39,328.00	0.00	0.00
<b>Totals</b>	2,685,422.00	2,503,377.46	93,612.54	88,432.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,685,422.00					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**44 Rosebud 0866 Forsyth Public Schools**

#### 0791 Forsyth H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	738,036.02	738,036.02	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,891.78	13,891.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	95,950.42	92,315.42	0.00	3,635.00	0.00	0.00
222X Educational Media Services	28,026.29	28,026.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,665.66	87,665.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	106,283.73	106,283.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,736.86	0.00	39,736.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	229,246.94	222,195.94	0.00	7,051.00	0.00	0.00
27XX Student Transportation Services	129,166.60	83,697.60	0.00	45,469.00	0.00	0.00
31XX Food Services	16,000.00	16,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	47,302.35	47,302.35	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	147,392.35	147,392.35	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,876.00	0.00	0.00	16,876.00	0.00	0.00
<b>Totals</b>	1,695,575.00	1,582,807.14	39,736.86	73,031.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,695,575.00					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0790 Forsyth Elem	Indirect/Direct	93,612.54 / 2,503,377.46	3.74%				
	LE 0791 Forsyth H S	Indirect/Direct	39,736.86 / 1,582,807.14	2.51%				
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0790 Forsyth Elem			0.0333	0.0348	0.0352	0.0347	3.74%
	0791 Forsyth H S			0.0333	0.0348	0.0352	0.0347	2.51%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0790 Forsyth Elem			0.0333	0.0348	0.0352	0.0347	
	0791 Forsyth H S			0.0333	0.0348	0.0352	0.0347	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0790 Forsyth Elem			0.0333	0.0348	0.0352	0.0347	
	0791 Forsyth H S			0.0333	0.0348	0.0352	0.0347	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	0790 Forsyth Elem						3.33%	
	0791 Forsyth H S						3.10%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	0866 Forsyth Public Schools			Your Preliminary Rate by School System (SS) is:			3.22%	
				This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**44 Rosebud 0867 Lame Deer Public Schools**

#### 0792 Lame Deer Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,021,078.38	2,973,908.38	0.00	47,170.00	0.00	0.00
21XX Support Services - Students	290,716.65	290,716.65	0.00	0.00	0.00	0.00
222X Educational Media Services	8,100.08	8,100.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	470,743.71	470,743.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	428,179.04	428,179.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	734,369.30	0.00	734,369.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	961,096.24	688,902.71	0.00	272,193.53	0.00	0.00
27XX Student Transportation Services	326,341.05	326,341.05	0.00	0.00	0.00	0.00
31XX Food Services	443,379.61	443,379.61	0.00	0.00	0.00	0.00
33XX Community Services	60,015.14	60,015.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	43,220.18	43,220.18	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	98,580.32	0.00	0.00	98,580.32	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	45,161.29	0.00	0.00	0.00	45,161.29	0.00
9999 Undistributed	227,182.93	227,182.93	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>7,158,163.92</b>	<b>5,960,689.48</b>	<b>734,369.30</b>	<b>417,943.85</b>	<b>45,161.29</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	<b>7,158,163.92</b>					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

44 Rosebud 0867 Lame Deer Public Schools

#### 1230 Lame Deer H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,036,215.76	1,036,215.76	0.00	0.00	0.00	0.00
21XX Support Services - Students	92,721.68	92,721.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,630.05	13,630.05	0.00	0.00	0.00	0.00
222X Educational Media Services	3,524.83	3,524.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	105,759.14	105,759.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	130,492.83	130,492.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	211,686.47	0.00	211,686.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	230,526.01	224,499.01	0.00	6,027.00	0.00	0.00
27XX Student Transportation Services	79,307.68	79,307.68	0.00	0.00	0.00	0.00
31XX Food Services	8,611.27	8,611.27	0.00	0.00	0.00	0.00
33XX Community Services	821.78	821.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,029.46	6,029.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	108,811.90	108,811.90	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	17,135.89	0.00	0.00	0.00	17,135.89	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,579.14	1,579.14	0.00	0.00	0.00	0.00
9999 Undistributed	95,349.66	95,349.66	0.00	0.00	0.00	0.00
<b>Totals</b>	2,142,203.55	1,907,354.19	211,686.47	6,027.00	17,135.89	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,142,203.55					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0792 Lame Deer Elem	Indirect/Direct	734,369.30 / 5,960,689.48	12.32%		
	LE 1230 Lame Deer H S	Indirect/Direct	211,686.47 / 1,907,354.19	11.10%		

  

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0792 Lame Deer Elem	0.0578	0.0566	0.0607	0.0590	12.32%
	1230 Lame Deer H S	0.0578	0.0566	0.0607	0.0590	11.10%

  

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0792 Lame Deer Elem	0.0000	0.0566	0.0607	0.0000	
	1230 Lame Deer H S	0.0000	0.0566	0.0607	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0792 Lame Deer Elem	0.0578	0.0566	0.0607	0.0590	
	1230 Lame Deer H S	0.0578	0.0566	0.0607	0.0590	

  

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0792 Lame Deer Elem	6.79%	
	1230 Lame Deer H S	6.56%	

  

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0867 Lame Deer Public Schools	6.68%	

**Your Preliminary Rate by School System (SS) is:**  
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**44 Rosebud 0869 Rosebud Public Schools**

#### 0795 Rosebud K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	662,315.01	662,315.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,953.06	26,953.06	0.00	0.00	0.00	0.00
222X Educational Media Services	10,981.89	10,981.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	122,632.45	122,632.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	26,299.90	26,299.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	95,446.16	28,063.33	67,382.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	172,903.93	158,464.57	0.00	14,439.36	0.00	0.00
27XX Student Transportation Services	147,373.23	128,889.23	0.00	18,484.00	0.00	0.00
31XX Food Services	52,204.44	52,204.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,428.00	3,428.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,902.58	26,902.58	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	232,552.38	0.00	0.00	232,552.38	0.00	0.00
<b>Totals</b>	1,579,993.03	1,247,134.46	67,382.83	265,475.74	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,579,993.03					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0795 Rosebud K-12</b>	Indirect/Direct	67,382.83 / 1,247,134.46	5.40%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0795 Rosebud K-12	0.0765	0.1284	0.1067	0.0967	5.40%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0795 Rosebud K-12	0.0000	0.1284	0.1067	0.0967	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0795 Rosebud K-12	0.0765	0.1284	0.1067	0.0967	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0795 Rosebud K-12			8.78%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0869 Rosebud Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>8.78%</b>
This same rate is applied to both EL and HS in the same SS		

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**44 Rosebud 0870 Colstrip Public Schools**

#### 0796 Colstrip Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,017,561.04	2,999,571.04	0.00	17,990.00	0.00	0.00
21XX Support Services - Students	372,873.06	372,873.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	117,735.79	117,735.79	0.00	0.00	0.00	0.00
222X Educational Media Services	573,673.27	542,823.67	0.00	30,849.60	0.00	0.00
23XX Support Services - General Administration	130,466.14	130,466.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	325,818.10	325,818.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	157,162.21	16,536.18	140,626.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	880,526.76	874,526.76	0.00	6,000.00	0.00	0.00
27XX Student Transportation Services	313,412.02	263,531.99	0.00	49,880.03	0.00	0.00
31XX Food Services	478,503.43	478,503.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	48,899.81	48,899.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	103,384.73	103,384.73	0.00	0.00	0.00	0.00
<b>Totals</b>	6,520,016.36	6,274,670.70	140,626.03	104,719.63	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	6,520,016.36					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**44 Rosebud 0870 Colstrip Public Schools**

**0797 Colstrip H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,848,857.81	1,842,207.81	0.00	6,650.00	0.00	0.00
21XX Support Services - Students	135,470.39	135,470.39	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	68,139.41	68,139.41	0.00	0.00	0.00	0.00
222X Educational Media Services	451,934.59	421,868.19	0.00	30,066.40	0.00	0.00
23XX Support Services - General Administration	87,036.11	87,036.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	302,507.10	302,507.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	73,780.83	0.00	73,780.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,220,822.80	1,212,322.80	0.00	8,500.00	0.00	0.00
27XX Student Transportation Services	273,000.85	225,052.89	0.00	47,947.96	0.00	0.00
31XX Food Services	79,889.99	79,889.99	0.00	0.00	0.00	0.00
33XX Community Services	1,063.15	1,063.15	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	70,287.63	70,287.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	225,000.84	225,000.84	0.00	0.00	0.00	0.00
<b>Totals</b>	4,837,791.50	4,670,846.31	73,780.83	93,164.36	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,837,791.50					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
LE 0796 Colstrip Elem		Indirect/Direct	140,626.03 / 6,274,670.70	2.24%		
LE 0797 Colstrip H S		Indirect/Direct	73,780.83 / 4,670,846.31	1.58%		

  

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0796 Colstrip Elem	0.0286	0.0286	0.0285	0.0268	2.24%
	0797 Colstrip H S	0.0286	0.0286	0.0285	0.0268	1.58%

  

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0796 Colstrip Elem	0.0000	0.0000	0.0000	0.0000	
	0797 Colstrip H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0796 Colstrip Elem	0.0286	0.0286	0.0285	0.0268	
	0797 Colstrip H S	0.0286	0.0286	0.0285	0.0268	

  

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0796 Colstrip Elem	2.56%	
	0797 Colstrip H S	2.44%	

  

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0870 Colstrip Public Schools	<b>2.50%</b>	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**44 Rosebud 0872 Ashland Elementary**

#### 0800 Ashland Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	825,329.10	825,329.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	84,243.20	84,243.20	0.00	0.00	0.00	0.00
22XX Educational Media Services	1,180.42	1,180.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	73,917.78	73,917.78	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	75,952.09	75,952.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	58,207.94	0.00	58,207.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	219,637.62	219,637.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	35,076.80	35,076.80	0.00	0.00	0.00	0.00
31XX Food Services	62,211.39	62,211.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,260.41	6,260.41	0.00	0.00	0.00	0.00
<b>Totals</b>	1,442,016.75	1,383,808.81	58,207.94	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,442,016.75					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0800 Ashland Elem</b>	Indirect/Direct	58,207.94 / 1,383,808.81	4.21%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0800 Ashland Elem	0.0375	0.0386	0.0351	0.0322	4.21%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0800 Ashland Elem	0.0375	0.0386	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0800 Ashland Elem	0.0375	0.0386	0.0351	0.0322	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0800 Ashland Elem				3.52%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2017</u>	<u>SS Reclaasified Rate</u>
0872 Ashland Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>3.52%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.